

EXHIBIT A

From: Carfano, August
Sent: Monday, November 10, 2008 5:44 PM
To: 'goodman@hugheshubbard.com'
Subject: FW: Urgent request for the return of misdirected payments to Lehman Brothers Inc.

Just wanted to ensure you received today because of your systems issue.

From: Carfano, August
Sent: Monday, November 10, 2008 10:49 AM
To: 'goodman@hugheshubbard.com'
Subject: Urgent request for the return of misdirected payments to Lehman Brothers Inc.

<<Evidence of change of custodian for Neuberger Berman from Lehman to Ridge.pdf>> <<Evidence of incorrect wires -- SWIFT for the payments..pdf>> <<First e-mail notification to Neuberger of misdirected payments.pdf>>

Mr. Goodman, pursuant to our conversation, below are the facts surrounding the misdirected funds paid to Lehman Brothers Inc.in error.

On the 22nd of September Neuberger Berman, our trading counterparty notified SEB it changed their custodian from Lehman Brothers Inc. to Ridge Clearing & Outsourcing Services, which clears through JP Morgan Chase Bank N.A. The new settlement information was not updated correctly in the SEB system with the consequence that multiple payments were sent in error (pursuant to the incorrect instructions) to JP Morgan Chase for further credit to Lehman Brothers Inc.. The account that the misdirected funds are in is

JPMORGAN CHASE BANK, N.A - CHASUS33
ABA 021000021
A/C: 8900379677
Beneficiary Institution -
LEHMAN BROTHERS, SLHIUS3X
FFC: INTL SETLMNTS
A/C: 011-00043-14
FFC NEUBERGER

Please find below specification of payments in error to Lehman Brothers Inc:

Internal Reference	Trade date	Pay date	Side	Quantity	Net Amount USD	Security	Short Code
T09328001A	9/30/2008	10/7/2008	B	3,000	60,173.57	SEADRILL Ltd	NEUBEROTC
T09328002A	9/30/2008	10/7/2008	B	95,600	1,870,542.96	SEADRILL Ltd	NEUBEROTC
T09328003A	9/30/2008	10/7/2008	B	12,700	246,555.36	SEADRILL Ltd	NEUBEROTC
T09425424A	10/2/2008	10/7/2008	B	3,200	56,890.68	SEADRILL Ltd	NEUBEROTC
T09425425A	10/2/2008	10/7/2008	B	10,000	190,427.22	SEADRILL Ltd	NEUBEROTC
T09545205A	10/6/2008	10/14/2008	B	34,650	471,165.71	SEADRILL Ltd	NEUBEROTC
T09545210A	10/6/2008	10/14/2008	B	13,000	198,845.70	SEADRILL Ltd	NEUBEROTC
T09600042A	10/7/2008	10/10/2008	B	600	8,557.62	SEADRILL Ltd	NEUBEROTC
T09600268A	10/7/2008	10/14/2008	B	25,500	363,698.93	SEADRILL Ltd	NEUBEROTC

T09690080A	10/8/2008	10/14/2008	B	10,200	130,190.40	SEADRILL Ltd	NEUBEROTC
T09690089A	10/8/2008	10/14/2008	B	5,000	60,430.33	SEADRILL Ltd	NEUBEROTC
T09690090A	10/8/2008	10/14/2008	B	8,500	101,146.13	SEADRILL Ltd	NEUBEROTC
T09690091A	10/8/2008	10/14/2008	B	7,400	88,053.67	SEADRILL Ltd	NEUBEROTC
T09749153A	10/9/2008	10/14/2008	B	14,000	187,977.34	SEADRILL Ltd	NEUBEROTC
T09749166A	10/9/2008	10/14/2008	B	3,950	53,036.50	SEADRILL Ltd	NEUBEROTC
T09821602A	10/10/2008	10/14/2008	B	114,000	1,345,367.18	TUI AG	NEUBEROTC
Total amount					5,433,059.30		

On Friday October 31, 2008, the amount of \$ 5,433,059.30 was paid to Ridge Clearing & Outsourcing Services by SEB in full settlement of the above trades.

This means that SEB has paid the amount twice; first to Lehman Brothers Inc (in error) and also on to Ridge (correct) for settlement of the trades.. Therefore we request the payments incorrectly made to Lehman Brothers Inc. be returned to SEB.

We attach the supporting documentation:

- Evidence of change of custodian for Neuberger Berman from Lehman to Ridge
- Evidence of incorrect wires-SWIFT
- First Supporting e-mail to Neuberger of error in payments. Further payments were misdirected (See chart above)

We understand that you need to seek a court order for the return of these misdirected payments and it may take approximately two weeks for the return of the funds. Please have the misdirected payments wired to:

Bank of New York - IRVTUS3N

Cash Account: 8900379677

ABA: 021000018

I also believe that I mentioned that Neuberger initially had discussions with Deloitte regarding the misdirected funds. Please call me upon receipt of this e-mail to discuss steps going forward. Thank you.

Regards,

August A. Carfano
Chief Compliance Officer
SEB Enskilda Inc.
Skandinaviska Enskilda Banken - New York Branch
Merchant Banking
Telephone: +1-212-907-4697
Telefax: +1-212- 370-1642
E-mail: august.carfano@sebny.com
www.seb.se/mb

Ridge Clearing & Outsourcing Solutions, Inc. Securities and Cash Settlement Instructions - Effective 07/22/2008					
Country (currency)	Settle Cycle	Bank SWIFT Code	ADP Clearing Securities account	ADP Clearing Cash account	Bank SWIFT Code
Australia AUD	T + 3	ANZBAU3MNOM	ANZ - Melbourne A/C JPMorgan Chase, London A/C 2706-0108-11-02 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	ANZ - Melbourne A/C JPMorgan Chase, London A/C 218032/00001 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321501	ANZBAU3M
Austria EUR	T + 3	BKAUATWW	Bank Austria Creditanstalt - Vienna A/C JPMorgan Chase, London A/C 0101-06185/69 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Belgium EUR	T + 3 or Fort nightly	CITIITMX	Citibank - Brussels A/C JPMorgan Chase, London A/C 6004609 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Canada CAD	T + 3	ROYCCAT2SET	Royal Bank of Canada - Toronto A/C JPMorgan Chase, London A/C T12212381 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Royal Bank of Canada - Toronto A/C JPMorgan Chase, London A/C 09591-219-413-2 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321502	ROYCCAT2
Denmark DKK	T + 3	DABADKKK	Den Danske Bank - Copenhagen A/C JPMorgan Chase, London A/C 3009402764 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Nordea Bank A/S - Copenhagen A/C JPMorgan Chase, London A/C 5000404539 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321507	NDEADKKK
Euroclear			Euroclear - Brussels A/C JPMorgan Chase, London A/C 11319 Ref Ridge Clearing & Outsourcing Solutions, Inc.	N/A	
Finland EUR	T + 3	NDEAFIHH	Nordea Bank - Helsinki A/C JPMorgan Chase, London A/C 0220094371873 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
France EUR	T + 3	CITITGB2L (sicovam 186)	Citibank - London A/C JPMorgan Chase, London A/C 1655233586 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Germany EUR	T + 3 or T + 2	PARBDEFF	BNP Paribas - Frankfurt A/C JPMorgan Chase, London A/C 9044740102 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Hong Kong HKD	T + 2	HSBCHKHHSEC	HSBC - Hong Kong A/C JPMorgan Chase, London A/C 502-472921-085 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	JPMorgan Chase Bank - Hong Kong A/C JPMorgan Chase, London A/C 6743197680 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321508	CHASHKHH
Indonesia IDR	T + 4	HSBCIDJA	HSBC - Jakarta A/C JPMorgan Chase, London A/C 001-839927-085 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Contact ADP Clearing for details	
Ireland EUR	T + 3	BISSIE2D	Bank of Ireland, Dublin A/C JPMorgan Chase, London A/C 4258410 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Italy EUR	T + 3	CITIITMXXX	Citibank - Milan A/C JPMorgan Chase, London A/C 1220399 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Japan JPY	T + 3	MHCBJPT	Mizhuo Corporate Bank Ltd A/C JPMorgan Chase, London A/C 1006460 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	JPMorgan Chase Bank - Tokyo A/C JP Morgan Chase, London A/C 0195006713 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321509	CHASJPJT
Luxembourg	T+3	BGLLLULL	Banque Generale Du Luxembourg SA A/C JPMorgan Chase Bank A/C Ridge Clearing & Outsourcing Solutions, Inc. A/C 066333C/70/0	Contact ADP Clearing for details	
Mexico MXP	T + 2	CITIUS33MER	Citibank, Mexico A/C JPMorgan Chase, London A/C 222190 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Banco Santander. - Mexico City A/C JPMorgan Chase, London A/C 2230 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321510	BMSXMMXM

Ridge Clearing & Outsourcing Solutions, Inc. Securities and Cash Settlement Instructions - Effective 07/22/2008					
Country (currency)	Settle Cycle	Bank SWIFT Code	ADP Clearing Securities account	ADP Clearing Cash account	Bank SWIFT Code
Netherlands EUR	T + 3	CITTGB2L	Citibank - Amsterdam A/C JPMorgan Chase, London A/C 0000711988 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
New Zealand NZD	T + 3	NATANZ22	National Australia Bank - Auckland A/C JPMorgan Chase, London A/C 640795 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Westpac Banking Corporation - Wellington A/C JPMorgan Chase, London A/C RET019711NZD220001 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321512	WPACNZ2W
Norway NOK	T + 3	DNBANOKK	Den Norske Bank, Oslo A/C JPMorgan Chase, London A/C 50050099485 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Nordea Bank Norge ASA - Oslo A/C JPMorgan Chase, London A/C 6001.02.3204.2 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321511	NDEANOKK
Philippines PHP	T + 4	HSEBPHMMSEC	Hong Kong & Shanghai Bank - Manila A/C JPMorgan Chase, London A/C 000-595124-570 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Contact ADP Clearing for details	
Portugal EUR	T + 3	CITIPTPX	Citibank International PLC - Lisbon A/C JPMorgan Chase, London A/C 7024116370 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Singapore SGD	T + 3	DBSNSGSI	Deutsche Bank, Singapore A/C JPMorgan Chase, London A/C 27005404031 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Overseas-Chinese Banking Corp - Singapore WPACNZ2W A/C JPMorgan Chase, London A/C 501-474191-001 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321514	OCBCSGSG
South Africa ZAR	Tuesday following trade date	SBZAZAJJ	Standard Corporate & Merchant Bank - Johannesburg A/C JPMorgan Chase, London A/C 400051699 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Standard Corporate & Merchant Bank - Johannesburg A/C JPMorgan Chase, London A/C 7550069 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321515	SBZAZAJJ
Spain EUR	T + 3	SABNESMMSSS	Banco Santander Central Hispano - Madrid A/C JPMorgan Chase, London A/C 57770000823336 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Sweden SEK	T + 3	ESSESESS	Skandinaviska Enskilda Bank - Stockholm A/C JPMorgan Chase, London A/C 01-100 104011 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Svenska Handelsbanken - Stockholm A/C JPMorgan Chase, London A/C 40386589 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321513	HANDSESS
Switzerland CHF	T + 3	UBSWCHZH80A	UBS - Zurich A/C JPMorgan Chase, London A/C 02300000044137U3 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	UBS - Zurich A/C JPMorgan Chase, London A/C 0230000004412905000B Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321506	UBSWCHZH80A
Thailand THB	T + 3	SCBLTHBX	Standard Chartered Bank - Bangkok A/C JPMorgan Chase, London A/C TH000006559-5 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Contact ADP Clearing for details	
United Kingdom GBP	T + 3	CHASGB2LGST	JPMorgan Chase - London A/C JPMorgan Chase, London CREST A/C 82XHJ Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	JPMorgan Chase - London A/C JPMorgan Chase, London A/C 32321504 (CHAPS Sort Code 60-92-42)	CHASGB2L
United Kingdom GBP (Gilt only)	T + 3	CHASGB2LGST	JPMorgan Chase - London A/C JPMorgan Chase, London CGO A/C 5301 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	JPMorgan Chase - London A/C JPMorgan Chase, London A/C 32321504 (CHAPS Sort Code 60-92-42)	CHASGB2L
United States USD	T + 3		DTC # 158	Bank of New York ABA # 021000018 SWIFT: IRVTUS3N A/C Ridge Clearing & Outsourcing Solutions, Inc. A/C # 8661169975 FFC JPMC settlement A/C # 006-4005	

Cash Wire instructions
EURO:

Ridge Clearing & Outsourcing Solutions, Inc. Securities and Cash Settlement Instructions - Effective 07/22/2008					
Country (currency)	Settle Cycle	Bank SWIFT Code	ADP Clearing Securities account	ADP Clearing Cash account	Bank SWIFT Code

J.P. Morgan AG Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503 SWIFT:
CHASDEFX

20: Transaction Reference Number

4T09328002B

21: Related Reference

4T09328002B

32A: Value Date, Currency Code, Amt

Date : den 7 oktober 2008

Currency : USD (US DOLLAR)

Amount : 1870543,

53B: Sender's Correspondent -Location

/8900379677

ESSEGB2LENS

57A: Account With Institution - BIC

/ABA 021000021

CHASUS33

JPMORGAN CHASE BANK, N.A.

NEW YORK,NY

UNITED STATES US

58D: Beneficiary Institution -Nm&Addr

/066027969

LEHMAN BROTHERS, SLHIUS3X

FFC: INTL SETLMNTS AC:

011-00043-14

FFC NEUBERGER 95600 SEADRILL

From: [Karringer, Bjorn](#)
To: [McReynolds, Lindsey](#);
CC:
Subject: FW: Payments sent in error
Date: Monday, November 10, 2008 9:58:56 AM
Attachments:

From: Karringer, Bjorn
Sent: Tuesday, October 21, 2008 2:38 PM
To: 'Yang, Kristen'
Cc: McReynolds, Lindsey
Subject: Payments sent in error

Hi Kristen,

The below wires have been sent to you in error. After the buy-in situation we settled with Ridge, however, some wires were still sent to the old instructions at Lehman.

These are the USD amounts:

56,890.68	Enskilda's internal ref: 4T09425424A
60,173.57	Enskilda's internal ref: 4T09328001A
190,427.22	Enskilda's internal ref: 4T09425425A
246,555.36	Enskilda's internal ref: 4T09328003A
1,870,542.96	Enskilda's internal ref: 4T09328002A

They were sent to:

[LEHMAN BROTHERS, SLHIUS3X](#)
[FFC: INTL SETLMNTS](#)
[AC: 011-00043-14](#)

Can you please ask your cash team to kick these back to:

Bank of New York - IRVTUS3N
ABA: 021000018

A/C: 8900379677

Broker bic: ESSEGB2LENS

Thank you,

Bjorn Karringer

Business Support

SEB Enskilda Inc.

Direct Phone: (212) 692-4780

Fax: (212) 983-6761

245 Park Avenue

42nd Floor

New York, NY 10167

Group Email: ESEQBSnewyork@enskilda.com

Member FINRA/SIPC

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